

Amendment No. 4 to HB2883

Mitchell
Signature of Sponsor

AMEND Senate Bill No. 2898

House Bill No. 2883*

by deleting SECTION 3 and substituting instead the following:

SECTION 3. Tennessee Code Annotated, Section 67-6-393, is amended by adding the following as a new subsection:

() There is exempt from the tax imposed by this chapter the retail sale of food and food ingredients, as defined in § 67-6-102, if sold during the period beginning May 15, 2022, and ending August 12, 2022; provided, that the governor is authorized to extend the end date by executive order upon a determination that additional tax relief is appropriate.

AND FURTHER AMEND by adding the following as a new SECTION 4 and renumbering the remaining section accordingly:

SECTION 4. Tennessee Code Annotated, Title 67, Chapter 3, Part 4, is amended by adding the following as a new section:

(a) There is exempt from the taxes imposed in §§ 67-3-201 and 67-3-202 taxable motor fuel sold at retail stations during the period beginning May 15, 2022, and ending August 12, 2022; provided, that the governor is authorized to extend the end date by executive order upon a determination that additional tax relief is appropriate.

(b) Each retail seller making exempt sales under this section shall report the amount of such sales to the commissioner.

AND FURTHER AMEND by deleting the effective date section and substituting instead the following:

SECTION ____ Section 1, Section 3, and Section 4 take effect upon becoming a law, the public welfare requiring it. All other sections of this act take effect July 1, 2022, the public welfare requiring it.